



Victims of Crime Act (VOCA)

Allowable and Unallowable Costs and Services

Last updated: July 2022

The following is a list of examples of services, activities, and costs that are eligible for support with VOCA victim assistance grant funds within a sub-recipient's organization. Examples of costs that are considered ineligible for reimbursement are also included. This guide is updated as we receive questions from the field and provide answers. This guide is not exhaustive and does not include all allowable and unallowable costs examples. Sub-recipients should send any allowability questions to their MOVA grant manager.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Salary	<ul style="list-style-type: none"> • Direct Service Staff – Counselors, therapists, forensic interviewers, advocates, psychologist, civilian police advocates, on call direct service staff • Direct service supervision • Administrative & support staff, prorated by contribution to the program • Legal assistance related to victimization (attorneys) that is reasonably necessary • Group Treatment • Crisis Intervention • Evaluation of mental health needs • Drug/alcohol counselling when necessary to address victimization • Actual delivery of psychotherapy • Trial and parole notification, case disposition information, restitution advocacy • Assistance with victim impact statements • Accompaniment to hospitals for medical examinations; law enforcement offices • Hotline counseling 	<ul style="list-style-type: none"> • Board/Advisory Council members • Executive Directors/Administrators (exception includes time for supervision, funded program administrative support, or direct service) • Stipends/honorariums • Employee relocation • Salaries that support perpetrator rehabilitation, in-patient treatment, prosecutorial activities, expert testimony • Security staff • Temporary personnel to backfill vacant positions, <i>(unless prior approval has been given by MOVA)</i> • Activities solely focused on crime prevention • Stipends to project/study participants

	<ul style="list-style-type: none"> • Serving as a liaison for the victim and service providers, creditors, employers, educators • Assisting victim in recovering property that is retained as evidence • Assisting with filing for compensation benefits and applying for financial assistance • Assisting in securing appropriate living necessities for victims • Managing the overall service and informational needs of the crime victim until the victim can resume these responsibilities • Outreach to inform public regarding services <ul style="list-style-type: none"> ◦ Activities in schools, community centers, public forums to create awareness of the services available to crime victims • Participation in high-risk team, multidisciplinary meetings which support community involvement • Time required to complete required programmatic, documentation, reports and statistics • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) • Vocational rehabilitation programming • Services to incarcerated individuals • Transitional housing services 	<ul style="list-style-type: none"> • Development of administrative policies & paperwork • Fundraising • Lobbying/Administrative Advocacy • Severance for direct service staff • Assistant District Attorneys (Unless filling non-prosecutorial role) • Expert Witnesses • Grant Writers • Researchers • Probation Officers • Parole Officer • Correctional Officers • Law Enforcement Officers
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Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Fringe	<ul style="list-style-type: none"> • Worker's Compensation • Unemployment Insurance • Medicare • Retirement Contribution • Employer Health Plan Contribution; Dental/Vision • Social Security (FICA) • Employee Support Program • Life Insurance (Employer Paid) • Tuition or tuition remission • Benefits Administration Rate 	<ul style="list-style-type: none"> • Severance for direct service staff • Profit sharing • Fringe costs that are not pro-rated for employees' VOCA work
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Consultants	<ul style="list-style-type: none"> • Interpreters • Specialized Clinical and Therapeutic Services • In-service trainer for direct service staff development • Attorneys – legal assistance related to victimization • Database Consultant • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) 	<ul style="list-style-type: none"> • Reimbursement for rates exceeding \$650/day or \$81.25/hour • Consultant payments for preexisting victim attorney bills • Legal services for sub-recipient • Stipends to participants for studies/projects • Medical Services • Acupuncture, Massage
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Office and Programmatic Supplies	<ul style="list-style-type: none"> • Office Supplies (paper, pens, folders, toner, etc.) • Postage • Approved Program Supplies • Postage for submission of performance report/expenditure reports to MOVA • WestLaw Research tool (pro-rated) 	<ul style="list-style-type: none"> • Postage for application submission to MOVA • Correspondence unrelated to VOCA
Cost	Allowable Cost Examples	Unallowable Cost Examples

Category		
Equipment	<ul style="list-style-type: none"> • Office Equipment – shredder, photocopier, fax, computers, laptops, phones, projectors • Office Communications – telephones, cell phones, internet hot spots • Databases • Teleconferencing equipment • Video/digital cameras and recorders – for interviewing children • Two-way mirrors • Colposcopies • VCR/DVD • TTY/TDD machines, Braille equipment, text enabling land lines • Furniture – Desks, chairs, filing cabinets, lamps • Project web chat/video capability; Skype • On a case by case basis, equipment for victims to access services (prior MOVA approval required) 	<ul style="list-style-type: none"> • Security Equipment • Construction • Computers for victim personal use • Equipment for entertainment purposes
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Travel	<p>Victims:</p> <ul style="list-style-type: none"> • Providing victims with bus, train, or taxi vouchers to access services • Victim attendance to conferences/trainings • Bus tickets for victim relocation • Gas cards used to access services • Transport and lodging for victims while participating in the criminal justice process within M.G.L. 258B - Section 1 <p>Programs:</p> <ul style="list-style-type: none"> • Reimbursing staff for direct service travel (to provide services to victims) 	<p>Victims and Programs:</p> <ul style="list-style-type: none"> • Reimbursement or payment for victim or staff automobile insurance, or vehicle registration • Travel & Transportation for Board/Advisory Council • Purchase or lease of vehicles, unless identified in an RGA • Victim ambulance costs • Non-approved out of state travel costs for training

	<ul style="list-style-type: none"> Reimbursing staff for administrative travel (training or meeting related) <ul style="list-style-type: none"> <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> Airfare, lodging, meals, mileage, tolls, bus, train, including tips when included in receipts IRS standard mileage rate (not to exceed agency travel policy rate) www.irs.gov MBTA one-ride passes; rental cars; or rideshare fees such as Uber, Lyft, Zipcar, for staff to provide services 	<ul style="list-style-type: none"> Mileage reimbursement to submit grant applications Travel, lodging and meal expenses for victims subpoenaed to provide testimony in a criminal trial or other criminal matter are considered part of the criminal justice agency's responsibility and cannot be supported with VOCA funds
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Contracts	<ul style="list-style-type: none"> Interpreters/translation services (e.g., Language Line) Specialized Clinical and Therapeutic Services In-service trainer for direct service staff development Attorneys – legal assistance related to victimization Bookkeeping/Financial/Audit CART/ASL provider Database modification Wellness/mindfulness sessions for agency staff 	<ul style="list-style-type: none"> Consultant payments for preexisting victim attorney bills Legal services for the sub-recipient organization Stipends to project/study participants Medical Services Acupuncture, Massage
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other	<p>Victims:</p> <ul style="list-style-type: none"> Basic need/essential clothing (e.g., for court appearances or interviews) Food or beverage for victims while attending counseling/therapy Pre-paid gift cards for food or grocery Emergency shelter for victims 	<p>Victims and Programs:</p> <ul style="list-style-type: none"> Non-emergency or long-term childcare or respite care Mortgage Payments Non pre-approved out of state registration fees for training Activities solely focused on prevention

	<ul style="list-style-type: none"> • Child care or respite care when such needs present a barrier to VOCA funded agency providing services, including camp vouchers for children/victims • Victim emergency basic need items • Short-term nursing home for elder abuse victims where no other short-term residence is available • Crime victim attendance to conferences/trainings • Relocation costs for victims including: reasonable moving expenses, utility start up, security or rental deposits/payments • Transitional housing costs including, but not limited to: travel, rental assistance, security deposits, utilities and other costs incidental to the relocation to housing <p>Programs:</p> <ul style="list-style-type: none"> • Staff Professional Development Training – including registration fees - paid and volunteer staff • Program Operating Costs • Outreach • Therapeutic supplies • Reasonable and necessary costs for pets and/or service animals • Program rent (pro-rated) • Cost of advertising to recruit VOCA-funded personnel, including newspaper notices • CORI costs for hiring staff • Program pro-rated telephone, gas, electric, water & sewer, garbage collection, cleaning service fees • Maintenance and repair of essential items (pro-rated) • Brochures • Internet connection and ongoing costs associated with an Internet Service Provider or maintenance contracts (pro-rated) 	<ul style="list-style-type: none"> • Protocols, working agreements • General public awareness beyond scope of VOCA project • General community education beyond scope of VOCA project • Costs to rent storage space for agency • Building improvements or repairs • Property purchase for program use • Program relocation expenses • Development of training manuals • Training materials for large groups/conferences • Funeral Expenses • Funeral Service Programs • Survivor Buttons – memorial items • Land Acquisition • Losses or under-recoveries from other sources • Losses on disposition of property/capital assets • Lost wages • Medical costs including, but not limited to, hospital care, nursing home care, in-home medical care, and in-patient treatment costs • Contributions/donations to other than individual participants in the program
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Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Indirect	<ul style="list-style-type: none"> ▪ Rate (federally approved or 10%) applied to allowable costs 	<ul style="list-style-type: none"> • Expired Indirect Cost rate • Rate applied to unallowable costs

